

University of Pretoria Yearbook 2022

Financial accounting 863 (GIA 863)

Qualification	Postgraduate
Faculty	Gordon Institute of Business Science
Module credits	9.00
NQF Level	09
Prerequisites	No prerequisite.
Contact time	28 contact hours per 3 week cycle
Language of tuition	Module is presented in English
Department	Gordon Institute of Business Science
Period of presentation	Semester 1

Module content

This module is designed to equip participants with the necessary skills to analyse and interpret financial information. An overview of the preparation of simple financial statements serves as the basis for understanding the uses and limitations of the financial reports that companies prepare for shareholders and other external agencies. Topics dealt with in-depth include the contents of financial reports, ratio analysis and cash flow analysis, in addition to specific techniques developed for prediction of financial failure and vulnerability to takeover. Actual financial statements are analysed, and participants are expected to be familiar with real cases in the current financial press. You will become familiar with how financial statements such as balance sheets, income statements, and cash flow statements are structured. Various methods of critically evaluating them in order to make conclusions about the company's financial strength or weakness, and future possibilities such as financial failure or the probability of takeover will be discussed.

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